

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

RUN ON 05/03/12

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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 20

2011-12

820 - 820

## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	1,183	555	1,738	827	2,565
10	ATTENDING PUPILS (OCTOBER 2010)	1,218	546	1,764	821	2,585
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,200.5	550.5	1,751.0 ( 68%)	824.0 ( 32%)	2,575.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	70.6 (17:1)	34.4 (16:1)	54.9 (15:1)	=	159.9	/	193.6	=	.83 X	9566,870	=	5399,541	2540,961
B.	GUIDANCE	3.4 (350:1)	1.6 (350:1)	3.3 (250:1)	=	8.3	/	14.1	=	.59 X	716,977	=	287,651	135,365
C.	LIBRARIANS	1.5 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.2	/	4.0	=	.80 X	183,808	=	99,991	47,055
D.	HEALTH	1.5 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.2	/	5.2	=	.62 X	267,344	=	112,712	53,041
E.	EDUCATION TECHS	12.0 (100:1)	5.5 (100:1)	3.3 (250:1)	=	20.8	/	10.2	=	2.04 X	196,988	=	273,262	128,594
F.	LIBRARY TECHS	2.4 (500:1)	1.1 (500:1)	1.6 (500:1)	=	5.1	/	4.6	=	1.11 X	96,513	=	72,848	34,281
G.	CLERICAL	6.0 (200:1)	2.8 (200:1)	4.1 (200:1)	=	12.9	/	18.9	=	.68 X	574,096	=	265,462	124,923
H.	SCHOOL ADMIN.	3.9 (305:1)	1.8 (305:1)	2.6 (315:1)	=	8.3	/	11.5	=	.72 X	836,989	=	409,790	192,842

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		64,787	30,488
B.	Supplies and Equipment	342	473		598,842	389,752
C.	Professional Development	58	58		101,558	47,792
D.	Instructional Leadership Support	24	24		42,024	19,776
E.	Co- and Extra-Curricular Student	34	113		59,534	93,112
F.	System Administration/Support	218	218		381,718	179,632
G.	Operations & Maintenance	1,002	1,191		1754,502	981,384

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1120,980	527,520
B.	Education & Library Technicians	36.00%	124,600	58,635
C.	Clerical	29.00%	76,984	36,228
D.	School Administrators	14.00%	57,371	26,998

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	83,659	39,369
16	Adjustment for Title I Revenues	-516,267	-242,949

17	TOTALS	10871,549	5444,798
18	E.P.S. RATES	6,209	6,608

**Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.**

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,764.0	863.0	2,627.0		
	OCTOBER 2008	1,773.0	868.0	2,641.0		
	APRIL 2009	1,767.0	847.0	2,614.0		
	OCTOBER 2009	1,773.0	833.0	2,606.0		
	APRIL 2010	1,738.0	828.0	2,566.0		
	OCTOBER 2010	1,761.0	819.0	2,580.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,749.5 +	13.16	X	6,209.00	= 10,944,355.94
	9-12 PUPILS	823.5 +	19.50	X	6,608.00	= 5,570,544.00
	ADULT EDUC. COURSES AT .1	3.3		X	6,608.00	= 21,806.40
	K-8 EQUIV. INSTR. PUPILS	0.500		X	6,209.00	= 3,104.50
	9-12 EQUIV. INSTR. PUPILS	2.000		X	6,608.00	= 13,216.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5656	989.5	X .15	X	6,209.00	= 921,570.83
	9-12 DISADVANTAGED @ .5656	465.8	X .15	X	6,608.00	= 461,700.96
	K-8 LIMITED ENGLISH PROF.	9.0	X .700	X	6,209.00	= 39,116.70
	9-12 LIMITED ENGLISH PROF.	5.0	X .700	X	6,608.00	= 23,128.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,749.5		X	43.00	= 75,228.50
	9-12 STUDENT ASSESSMENT	823.5		X	43.00	= 35,410.50
	K-8 TECHNOLOGY RESOURCES	1,749.5		X	97.00	= 169,701.50
	9-12 TECHNOLOGY RESOURCES	823.5		X	293.00	= 241,285.50
	K-2 PUPILS	650.0	X .10	X	6,209.00	= 403,585.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 63,786.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,987,540.33
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					18,417,914.12
30	ADJUSTED TOTAL OPERATING ALLOCATION					18,417,914.12

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	167,328.79	X	101.60%	=	170,006.05
32	SPECIAL EDUCATION - EPS ALLOCATION					3,459,138.88
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	1,031,011.00	X	101.60%	=	1,047,507.18
35	TRANSPORTATION - EPS ALLOCATION					1,939,164.30
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					215,556.88
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,831,373.29
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					25,249,287.41

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 34				
	11/01/11	NEW MIDDLE SCH-BELFAST	328,172.00	22,151.61	350,323.61
	05/01/12	NEW MIDDLE SCH-BELFAST	0.00	11,075.81	11,075.81
	11/01/11	NEW CONSOL ELEM - BELFAST	429,134.00	132,849.08	561,983.08
	05/01/12	NEW CONSOL ELEM - BELFAST	0.00	125,216.94	125,216.94
	MSAD 56				
	11/01/11	ADDN/RENV DIST MIDDLE/HIGH SCH	227,876.00	63,455.47	291,331.47
	05/01/12	ADDN/RENV DIST MIDDLE/HIGH SCH	0.00	75,028.18	75,028.18
	MSAD 34				
	11/01/11	NICKERSON SCHOOL	105,866.00	10,812.11	116,678.11
	05/01/12	NICKERSON SCHOOL	0.00	8,240.08	8,240.08
42	TOTAL PRINCIPAL & INTEREST		1,091,048.00	448,829.28	1,539,877.28
43	APPROVED LEASES FOR 2010-11 - RSU 20				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 20				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 20				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,539,877.28
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				26,789,164.69

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOTAL ALLOCATION		LOCAL CONTRIBUTION	
	YEAR	PUPILS					TOWN ALLOCATION			
BELFAST	886.0	34.68%	8,756,452.87		569,562.65		9,326,015.52			
BELMONT	140.5	5.50%	1,388,710.81		90,320.04		1,479,030.85			
FRANKFORT	169.5	6.64%	1,676,552.68		85,182.39		1,761,735.07			
MORRILL	149.5	5.85%	1,477,083.31		96,105.66		1,573,188.97			
NORTHPORT	187.5	7.34%	1,853,297.70		120,533.86		1,973,831.56			
SEARSMONT	231.0	9.04%	2,282,535.58		148,497.71		2,431,033.29			
SEARSPORT	353.0	13.82%	3,489,451.52		177,400.49		3,666,852.01			
STOCKTON SPRINGS	206.5	8.08%	2,040,142.42		103,776.77		2,143,919.19			
SWANVILLE	231.0	9.05%	2,285,060.51		148,497.71		2,433,558.22			
TOTAL	2,554.5						26,789,164.68			

  

	2010 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION				
BELFAST	874,400,000		7.470		6,531,768.00		9,326,015.52	6,531,768.00	40.11%	7.47M	
BELMONT	61,200,000		7.470		457,164.00		1,479,030.85	457,164.00	2.81%	7.47M	
FRANKFORT	80,650,000		7.470		602,455.50		1,761,735.07	602,455.50	3.70%	7.47M	
MORRILL	68,000,000		7.470		507,960.00		1,573,188.97	507,960.00	3.12%	7.47M	
NORTHPORT	404,250,000		7.470		3,019,747.50		1,973,831.56	1,973,831.56	12.12%	4.88M	
SEARSMONT	196,700,000		7.470		1,469,349.00		2,431,033.29	1,469,349.00	9.02%	7.47M	
SEARSPORT	279,300,000		7.470		2,086,371.00		3,666,852.01	2,086,371.00	12.81%	7.47M	
STOCKTON SPRINGS	238,900,000		7.470		1,784,583.00		2,143,919.19	1,784,583.00	10.96%	7.47M	
SWANVILLE	116,450,000		7.470		869,881.50		2,433,558.22	869,881.50	5.35%	7.47M	
TOTAL	2,319,850,000				17,329,279.50		26,789,164.68	16,283,363.56	100.00%	7.02M	

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	26,789,164.69	16,283,363.56	10,505,801.13
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	26,789,164.69	16,283,363.56	10,505,801.13
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			5,933.84
60 A D J U S T E D   S T A T E   C O N T R I B U T I O N			10,499,867.29
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 60.78%	STATE SHARE % = 39.22%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 60.81%	STATE SHARE % = 39.19%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	27,358,790.90		